

2017



Foróige Annual Report & Financial Statements



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Who we are and what we do

Foróige is a youth development organisation. We work with young people aged 10 – 21 to develop their knowledge, skills, behaviour and attitudes. We work within their communities, engaging adults to facilitate this learning and development. We are dedicated to ensuring that all young people have the chance to reach their full potential.

We believe in a world where young people have opportunities to grow and develop, one where young people are an intrinsic part of their communities and where adults and young people work in partnership to achieve this.

Our Purpose

Foróige enables young people to involve themselves consciously and actively in their own development and in the development of their community.

We empower young people to develop their own abilities and attributes, to think for themselves, to make things happen and to contribute to their community and society. As a result, they develop greater self-confidence, self-reliance, resilience and greater capacity to take charge of their lives. Foróige's clubs, projects and programmes are designed to achieve this aim. It happens in a friendly and safe environment in which young people can meet friends and importantly have fun.

We work with adults to engage them as volunteers and provide them with the required training and supports to facilitate the development of young people.

Our Core Values

The purpose is supported by Foróige's philosophy – our core values. These are built on the beliefs and values of our founders, volunteers, staff and young people over the past 65 years. These core values are lived by young people, volunteers and staff in their everyday interactions. In the broadest terms our philosophy can be summarised as follows:

Each person is unique: Each person has unique qualities and attributes. No two personalities, faces, voices, fingerprints are the same. There is only one "you" in the world and there will never be another one.

Each person is creative: Creativity applies to many aspects of life: solving problems, organising, the arts, communicating, caring for others. Everyone is creative in some way.

Each person can take responsibility: Each person can take responsibility for his or her actions. We always have a choice: in what we think, do and become. We can choose our own attitude and response to a situation.

Each person is interdependent with others: "No man is an island." We develop through relations with other people. We achieve more by working together. We have a need of and an obligation to each other.

Each person can make a difference to the world: We are here to improve the world and to change it for the better. Each person has something important to contribute to making the world a better place.

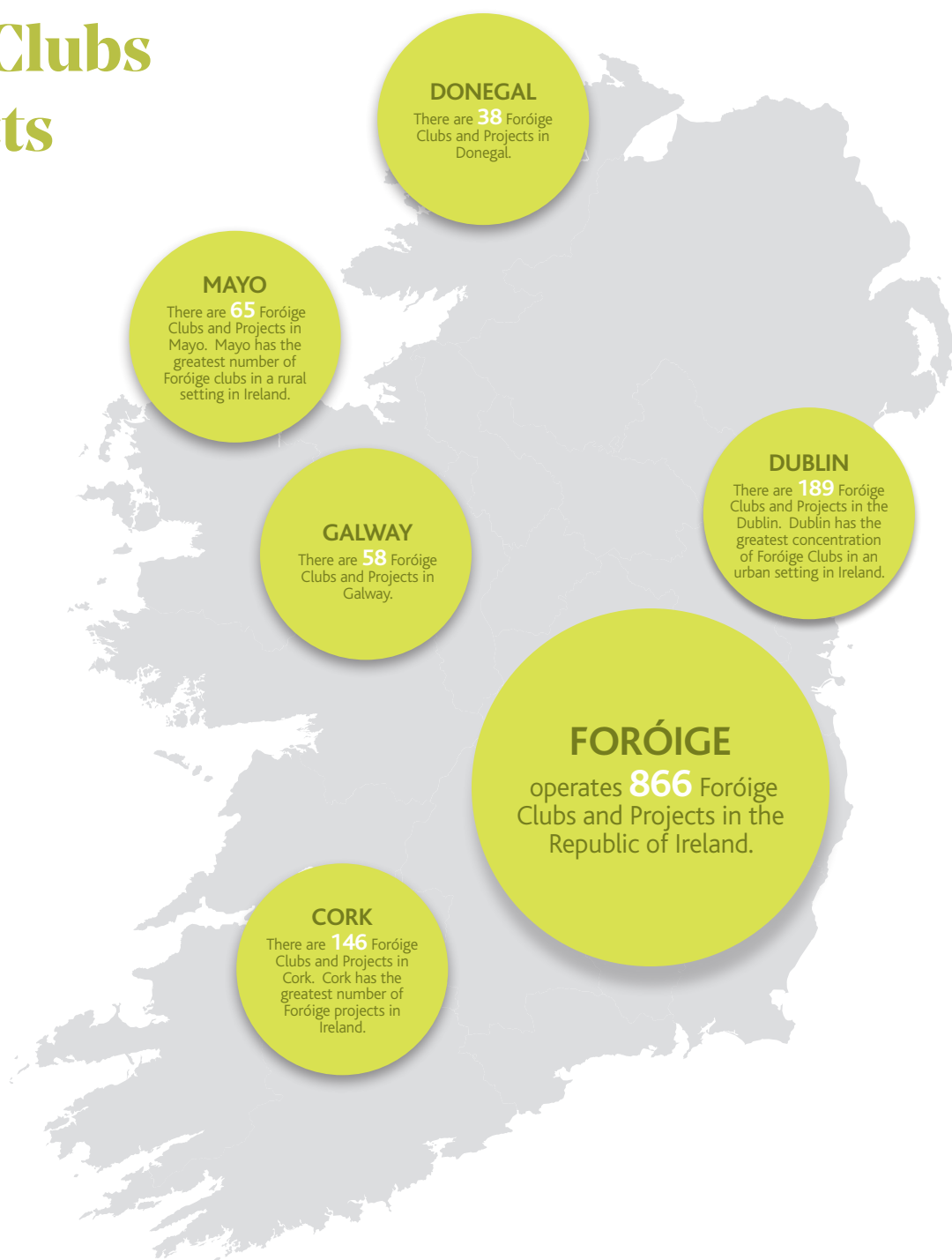
Each person can have an influence: Reality is not fixed. It can be changed by our actions. Each person can influence what is going on. Each can influence what they become in life.

Each person can learn from every situation: Learning does not stop at school. It is part of everyday living. It is a lifelong process. We can learn from each situation or difficulty we encounter. We can reflect on it and develop our thinking and behaviour accordingly.

Where we work

Foróige primarily works in the Republic of Ireland and has partnerships and projects with organisations in Northern Ireland and the United States of America. We have clubs and projects in over 500 communities in Ireland in both urban and rural areas. Some communities are fortunate to have both clubs and projects.

Numbers of Foróige Clubs & Projects



A Message from the Chairperson

Sandra McIntyre

I am proud to be one of the 57,000 strong network of people - Young People, Volunteers, Board and Staff, whose collective action is changing the fabric of Irish society in a most positive and unique way. We are Foróige, an uncompromising force for good in communities across Ireland and it has been an honour to have had the opportunity to be the organisation's Chairperson over the last two years.

We in Foróige know the irreplaceable power of volunteerism. For over 65 years we have fostered the development of young people facilitated by dedicated, trained adults who commit to mentor, guide and inspire young people to be their best selves and to develop the knowledge, skills and attitudes needed for success in life. Thank you to the devoted army of Foróige volunteers who demonstrate every day their commitment to young people.

An outstanding moment of 2017 was when Foróige was awarded the European Citizen's Prize. The award was recognition by the European Union of the outstanding work of Foróige young people, volunteers and staff, citing in particular the impact of our Citizenship Programme. The organisation is grateful to have been nominated by MEP's Mairead McGuinness, Seán Kelly, Deirdre Clune and Brian Hayes.

I travelled to Brussels with our CEO, Seán Campbell for the presentation of the European Citizen's Prize and the organisation was further honoured when Seán was selected to speak on behalf of all of the honourees in the European Parliament. Foróige's Citizenship Programme and Awards are now made possible by our partnership with Aldi Ireland with whom we will continue to partner for the next three years to grow this outstanding initiative that sits at the very heart of our organisation.

The Leadership for Life Conference in Maynooth was again a highpoint of the organisational calendar with over 250 young people from home and abroad in attendance. I am a passionate advocate of the leadership programme and believe that every young person should have the opportunity to engage in this initiative should they wish to.

2017 also saw Foróige secure additional three year funding for the Big Brother Big Sister Programme and the NFTE Programme through the Dormant Accounts Scheme. We are



very grateful to the Department of Children and Youth Affairs and the Department of Education for their support in securing this important lifeline for these impactful programmes, but the short-term nature of the funding for these initiatives remains a challenge.

We are extremely proud to be operating to the triple lock standards of transparent reporting, good fundraising and governance and are fully compliant with the Governance Code, the Accounting Reporting by Charities: Statement of Recommended Practices (Charities SORP) and have formally adopted the Guidelines for Charitable Organisations on Fundraising from the Public.

Robust governance, accountability and transparency are priorities for the organisation's Board, but so too is funding sustainability and here in lies a challenge – as we dedicate more and more time and resources to meeting our compliance commitments we must reiterate the importance of investment by Government to ensure that Foróige and organisations like us are properly resourced to deliver on them while also continuing to provide best quality services and opportunities for the young people who need us.

I would like to take this opportunity to say that it has been a privilege to serve with such a dedicated, professional and hardworking Board - thank you for your commitment and friendship. I also thank the Foróige staff team for the passionate manner in which they deliver their work.

I encourage you to read on to learn more about the achievements of and challenges facing the organisation and I welcome your support in helping Foróige to realise its vision of an Ireland that believes in every young person.

A Message from the Chief Executive Officer

Seán Campbell

As I reflect on 2017 I am heartened by the great many successes Foróige has achieved, new ground has been broken and young lives have been transformed. There are undoubtedly challenges being faced by the organisation, but overall it has been a year that we can be proud of.

I welcome that young people seem to be a central tenet of what this government is saying, committed to an Ireland of potential and promise, where every citizen should have the opportunity to succeed. I look forward to this hopeful and inspirational narrative taking hold for young people and I assure you that Foróige will step up to the challenge and play our part.

It is tough being a teenager in Ireland today. Young people face unprecedented challenges in their lives - disconnectedness and disillusionment, easy access to drugs and alcohol, a complex social environment with much of it lived out in an online world that brings unprecedented opportunities, but also has many pitfalls. It is a world without a road map.

If only we had a programme that enables Ireland's young people to develop a suite of transferrable skills that would help make them the most employable in the world – **we do** in Foróige's Leadership for Life Programme.

If only we had an initiative through which our most vulnerable young people could access the support of a caring, skilled and trained volunteer mentor to help them reach their potential and successfully navigate challenges they face in their lives – **we do** in Foróige's Big Brother Big Sister Mentoring Programme

If only we had a movement through which young people develop as caring, empathetic and committed agents of change in communities – **we do** in the Aldi Foróige Youth Citizenship Programme.

If only we had a programme that facilitated young people from low income communities to develop the skills and self-belief to become entrepreneurs, so that they would not just wait for jobs, but would create them – **we do** in the Foróige Network for Teaching Entrepreneurship Programme (NFTE).

If only we had an army of highly trained adults willing to give freely of their time, experience and wisdom for the betterment of communities so that young people could do more, be more



and achieve more – **we do** in Foróige's 5,500 adult volunteers.

The story of Foróige 2017 would not be a true and fair account if I did not recognise that funding, particularly for our core work and volunteer-led services, continues to be the greatest challenge facing the organisation. We have made inroads, but this will remain a priority in 2018 and beyond.

Foróige will continue to be the best we can be in everything we do. The young people, families and communities we work with deserve this. Our partners expect it and those who support our work demonstrate on a daily basis that they trust and believe in Foróige, just as we believe in the potential of every young person. I thank you one and all for the important part you play in Foróige.

Legal and Administrative Information

Board Members

The following were members of the Board of Foróige at the date on which the financial statements were approved:

Sandra McIntyre
Paul Finn
Aoife Nielsen
Mary Duffy
Jacqui O'Grady
Iseult O'Doherty
Wayne Travers
David O'Reilly
David Guillfoyle
Liam O'Driscoll
Peter Williams
Céire Boland
Nicholas Culligan
Patrick O'Meara

Paul Finn, Aoife Nielsen, Mary Duffy, Wayne Travers, David O'Reilly, David Guillfoyle, Liam O'Driscoll and Peter Williams stood for election at the Annual General Meeting in April 2017 and were elected to the Board. Iseult O'Doherty, Jacqui O'Grady and Patrick O'Meara were appointed at an EGM in September 2017.

Michael Lynskey, Sinead Daly, Charlene Butler and Barbara Daly retired from the Board in April 2017. Avril Flannery retired from the Board in July 2017.

Board Committees and Other Information

Finance Committee

Aoife Nielsen – Chair
Sandra McIntyre¹

Paul Finn
Ruth McGarry Quinn
Colm Beirne^{2,3}
Mary Vrinceanu^{2,3}
Robyn Duke^{2,3}

Audit & Risk

Jacqui O'Grady – Chair
Barbara Daly¹
Farouq Raheem^{1,3}
Lydia Walsh^{1,3}
Tom Madden^{1,3}
Jacqueline Stephens^{2,3}
Peter Williams²
Céire Boland²
Martin Mulcahy^{2,3}

Governance & Nominations

Michael Lynskey¹
Sinead Daly³
Caoimhe Heaney^{1,3}
Eamonn Mullins^{1,3}
Liam O'Driscoll²
Shane Fallon^{2,3}
Nicholas Culligan²

Human Resources & Remuneration

Mary Duffy
Andrea Gallagher¹
Nathan Boles^{1,3}
Sarah Doonan^{1,3}
Rebecca Doyle^{1,3}
Paul Maher^{1,3}
Wayne Travers
Dajana Zelic³

Banker

AIB
Naas Rd
Dublin 22

Solicitors

Beauchamps
Riverside Two
Sir John Rogerson's Quay
Dublin 2

Auditor

Mazars
Block 3 Harcourt Centre
Harcourt Road
Dublin 2

Registered Office

Block 12D
Joyce Way
Park West
Dublin 12

Senior Management Team

Seán Campbell
Chief Executive Officer
John Cahill
Assistant CEO & Director of Operations
Rachael Murphy
Director of Support Services
Declan O'Leary
Manager - Cork

¹ Retired from the Committee April 2017

² Joined the Committee May, 2017

³ Member of National Council, not a Board Member



**5,417 people volunteered
with the Foróige in 2017.
The time they invested would
be valued at €9 million at the
average industrial wage.**

Report of the Board

The Board of Foróige presents its report and financial statements for the year ended December 31, 2017.

Strategies, Objectives and Activities

2017 was the first year of Foróige's new three year strategic plan. This builds on the achievements and challenges of previous years and positions Foróige to meet the identified needs of young people in Ireland. The strategy commits us to four critical impact goals:

- Enhance the quality of engagement with young people and volunteers
- Be the 'go to' youth organisation for young people and those interested in youth development - locally, nationally and internationally
- Sufficient supports in place to operate a quality organisation
- Secure adequate, sustainable funding to maintain and develop Foróige volunteer led services

Our strategy aligns well with Government policy, including *Better Outcomes, Brighter Futures*, the National outcomes of which are:

- Active and healthy, physical and mental wellbeing
- Achieving full potential in learning and development
- Safe and protected from harm

- Economic security and opportunity
- Connected, respected and contributing to their world

Our ongoing work is described under the heading *Summary of Our Activities and Achievements in 2017*, while progress against the key areas is summarised under the heading *Longer Term Strategy and Objectives*

Summary of Activities and Achievements 2017

In 2017 we operated in 26 counties with programmes in Northern Ireland and in the USA. We focussed on three main types of services – Volunteer Led Services, Focussed Services and Education Programmes. Increasingly our work contains a mixture of these components and was implemented on an integrated basis.

Volunteer Led Services

The goal of our Volunteer Led Services is to enable young people to involve themselves consciously and actively in their own development and in the development of their communities facilitated by adult volunteers.



Our main objectives are to:

- Enable communities to develop and facilitate a range of Foróige Clubs in their own locality
- Support and develop the network of Big Brother Big Sister Mentoring matches
- Support and develop volunteers to provide holiday programmes for young people
- Recruit, support and develop adult volunteers in their youth work roles
- Support and develop young people in their Foróige roles

Progress Against Objectives

Enable communities to develop and facilitate a range of Foróige Clubs in their own locality

Foróige Clubs, Foróige Juniors, Foróige Interest Groups and Foróige Cork Youth Clubs are at the heart of the organisation. These various types of clubs for young people are based in local communities. The clubs are a partnership between the young people (Members) and adult volunteers (Leaders). They facilitate democratic participation of young people in the club structures and enable young people to 'learn by doing'.

Examples of what was achieved in 2017 are set out below:

- In 2017 there were **638** volunteer led Foróige Clubs – **497** Foróige Clubs; **83** Foróige Juniors; **61** Foróige Interest Groups and **25** Foróige Cork Youth Clubs. This variety of club types ensures that Foróige is able to provide an offering to different age groups and young people with different interests. For example in **Dublin, Donegal, Kerry, Limerick** and **Longford** there are clubs offering Technology and Computer Programming, in **Louth** there is a club focused on developing cookery skills and in **Tipperary** there is club focused on gardening.
- There were **16,899 young people** involved in Foróige's Clubs in 2017 and **4,136** adult volunteers. This means that the ratio of leaders to young people is 4:1. This ensures that Foróige's Clubs are not only meeting but exceeding the required ratios. This also contributes to ensuring the safety and wellbeing of young people involved in Foróige's Clubs.
- In **Longford** 5,000 young people from Foróige attended the HYPE music festival organised by volunteers for young people to provide them with the experience of attending a music festival in an alcohol free environment. A further **2,000** young people from Foróige clubs attended a unique event – Band on the Strand – held in **Mayo** in July.



Support and develop the network of Big Brother Big Sister Mentoring Matches

The Big Brother Big Sister Programme is an internationally recognised youth mentoring programme that forms supportive friendships for young people inspiring them to brighter futures. An adult mentor (Big) is matched with a young person (Little) based on mutual interests. Matches meet for two hours each week and do various activities that are mainly focused on building a supportive relationship between the adult and young person. This programme operated in 20 counties in 2017. Some of the achievements include:

- Big Brother Big Sister (BBBS) operated in **39 schools**. School based matches are where an older student mentors a younger student. In 2017 there were **2,510 matches** helping to improve young peoples' hopes and aspirations for their academic achievements and combatting bullying
- A previous mentoring match from **Galway** presented at the Global Youth Mentoring Networks Conference in Lisbon. The presentation focussed on the positive impact of BBBS for unaccompanied minors over the past ten years
- Young people involved in BBBS in **Cork and Mayo** were involved in the governance of Foróige through representing BBBS on the Reference Panel and as a member of the National Council

Support and develop volunteers to provide holiday programmes for young people

In **Cork**, Foróige operate volunteer led summer schemes. These Summer schemes train and support volunteers to provide summer holiday programmes for young people and involve learning new skills such as arts and crafts, gardening, swimming and also provide recreational opportunities for young people who may not otherwise have the opportunity.

- There were **720** volunteer adults involved in planning, managing, implementing and reviewing the summer schemes. There were **13** summer schemes operated in Cork City and a further **13** in Cork County.
- **2,283** young people were involved in the summer schemes

Recruit, support and develop adults in their youth work roles

An essential element of the service is to ensure volunteers are supported to achieve their roles. In the main this is done through the provision of high quality, relevant training.

- **3,249** training places were taken up by volunteers. Training is an essential part of enabling adult leaders to work effectively with young people to ensure the purpose of Foróige is achieved. In 2017, **1,120** volunteers were trained in the Child Protection Awareness Programme. Volunteers availed of a range of other trainings such as **personal effectiveness, challenging disruptive behaviour, kayaking, games workshops and first aid**. There is usually no cost to volunteers availing of these trainings.
- To support adult leaders navigate new social media we revised our **Social Media Guidelines**. These provide guidance on how to communicate with young people using various social media and protect both young people and volunteers.
- To support volunteers in their roles we introduced a **Code of Conduct for Volunteers**. This assists volunteers to know and understand their roles and the processes to follow to effectively work with young people.

Support and develop young people in their Foróige roles

- We **revised and developed resources for the officers of clubs** (Chairperson, Secretary, Treasurer and Communications Officer) to enable them to be effective in their roles. In the clubs young people are the officers so all materials were developed in consultation with young people to ensure they are youth friendly.
- In **Cavan and Monaghan** members of clubs promoted non-judgemental attitudes and inclusivity organising Walk a Mile in My Shoes. Members, wearing t-shirts with anti-bullying messages, walked in solidarity with other young people who experience bullying.

Focussed Services

The goal of our Focussed services is the provision of education, training and development programmes directly by professional youth workers, sometimes in partnership with adult volunteers, to young people who are particularly disadvantaged, at risk or marginalised

Progress Against Objectives

Our main objectives are to:

- Provide local, community based youth work projects catering to a broad range of young people's identified needs
- Impact upon the attitudes, behaviours and circumstances that give rise to youth offending
- Support young people and their families to strengthen positive informal social networks
- Promote healthier lifestyle choices among young people generally and to prioritise prevention interventions to those in communities who are at particular risk of problem drug/alcohol use
- Ensure that children and young people will have a voice in their individual and collective everyday lives

Provide local, community based youth work projects catering to a broad range of young people's identified needs

Foróige operate a range of **55** youth and community projects in geographical areas that have been designated as disadvantaged. These projects aim to ensure that young people living in these areas have access to a wide range of community based youth work programmes and activities that enable them to reach their full potential. The programmes are based on the needs and interests of the young people in the area. They are based in the communities that young people live in. These projects often identify needs that are beyond the scope of the project but due to their local networks and connections are able to refer young people to other appropriate services while continuing to engage with them through the youth project. Foróige operate these youth and community projects in 15 counties. Some of the achievements in 2017 include:

- Over **10,450** young people were involved in these projects in 2017. These young people, mainly aged between 10 and 21 years came from a variety of socio-economic, ethnic and geographic backgrounds
- In **Dublin** and **Cork** young people were involved in bike projects. These projects enabled young people to learn about bike maintenance and bike safety.
- Foróige Clubhouse Member Dylan Kirwan aged 15 years old from Mulhuddart, Blanchardstown was one of four finalists for 'Young Animator of the Year' at the

Dingle Animation Festival.

- Young people from **Dublin, Cork, Galway and Westmeath** participated in national youth consultations on topics such as LGBTI+, Brexit and value for money in youth projects
- Ballybane Foróige in **Galway** worked with a group of young travellers on an innovative cultural project where the young people took over the Galway City Museum working alongside staff and volunteers to gain a deeper understanding and ownership of the museum.

Impact upon the attitudes, behaviours and circumstances that give rise to youth offending

Foróige operate **42** projects funded by the Irish Youth Justice Service in partnership with An Garda Síochána. These Garda Youth Diversion Projects are local, community based initiatives which aim to help young people move away from behaving in a way that might get them or their friends into trouble with the law. They help young people to develop their sense of community and their social skills through different activities.

The projects offer opportunities for education, employment training, sport, art, music and other activities. Most projects operate outside of school hours. However, in areas with a high proportion of early school-leavers, activities may also be planned during the daytime.

The projects seek to encourage a better quality of life for everyone in the community and to support good relations between the Gardaí and the community.

- There were **1,588** young people involved in 42 projects in 2017
- **42** project advisory committees were in operation involving a range of stakeholders including community representatives, Teachers, Gardaí, Tusla, HSE
- In **Dublin** and **Galway** young people were engaged in early morning initiatives that involved gym training, healthy eating and preparing for the day ahead
- In **Cork** young people were involved in developing their team work skills through sailing
- In **Monaghan** young people were involved in the Safe and Sounds Halloween Festival which provides a safe space for young people and reduces the amount of public order offences at this time of year
- Young people from **Limerick** participated in a Social Farming Initiative. This is the practice of offering outcome based placements on family farms as a form of social support to individuals in progressing their own personal plans and to improve their lives. In Social Farming the farm remains a working farm at its core but invites people to participate in the day to day activities and interactions of the farm. Social Farming provides people the opportunity for community inclusion, to increase self-esteem and confidence and to improve health and well-being.

Support young people and their families to strengthen positive informal social networks

In partnership with Tusla, the Child and Family Agency, Foróige operate **24** projects aimed at working with young people and supporting their families. The majority of the projects are in the North West and West with additional projects in Dublin, Tipperary, Westmeath and Limerick. These projects engage in a wide variety of initiatives including involving young people in educational activities and working with their families and their parents to enable them to achieve the identified outcomes for their young people.

- In **Donegal** young people were involved in creating a community garden space.
- In **Mayo**, youth officer Ruairi Kelleher was awarded the Google Creative TechFest Educator of the Year for his work with young people and technology.

- Parenting programmes such as Parenting Plus, Triple P and Strengthening Families were ran in **Dublin, Tipperary, Mayo** and **Kildare**.
- **Carrick-on-Suir NYP** celebrated its 20th anniversary. Project participants past and present spoke about the impact and opportunities they have gained from being involved in the project.

Promote healthier lifestyle choices among young people generally and to prioritise prevention interventions on those in communities who are at particular risk of problem drug/alcohol use

Foróige operate **25** projects specifically aimed at drug education for young people, their parents and the communities in which they are based. These projects provide education and awareness programmes, information and support directly to young people through one to one or group work interventions using primary and secondary prevention approaches. Education and support services to parents are also provided.

- Over **70** young people participated in the Irish Cancer Societies' X-Hale youth awards. Young people created education videos about the risks associated with smoking and utilised social media to promote the videos
- Foróige updated its **Drugs, Tobacco and Alcohol Policy** to guide volunteers and staff in their drug prevention and education work
- Staff and volunteers received training in the evidence based *Putting the Pieces Together*, a resource for those working with young people at risk of drug and alcohol misuse.
- The Cúis Project was launched for young people under 25 in the North Dublin area. It is a support for those who need additional support in relation to their substance misuse of a family member's substance misuse.

Ensure that children and young people will have a voice in their individual and collective everyday lives

A central tenet of the work of Foróige is ensuring that young people can influence decisions that affect them. There have been a number of projects and initiatives that support this aim. The structure of Foróige ensures that young people from all

aspects of the work of the organisation have an opportunity to engage in influencing organisation decisions and also decisions that affect them outside Foróige.

In 2017 Foróige was awarded the contract by the Department of Children and Youth Affairs to operate the Youth Participation Hub. Hub na n-Óg will be a centre of excellence to support government departments, state agencies and non-government organisations to give children and young people a voice in decisions that affect their lives with a particular focus on seldom heard children and young people

- Foróige continued to provide a national support to Comhairlí na n-Óg throughout the country as well as specifically supporting them in some area at a local level
- Foróige co-ordinated and organised Dáil na n-Óg and other national events
- **64** young people were elected to Foróige's Reference Panel. They met twice in 2017 over two weekends and

worked on the issue of improving youth participation and communications within Foróige.

- **16** young people were elected onto the National Council of Foróige
- **2** young people were elected as youth observers onto the Board of Foróige. If a young person becomes 18 during their term of office, they become a Director.
- **10** young people were involved in interview processes for staff in 2017
- Robyn Duke from **Longford** represented Foróige in The Benjamin Franklin Transatlantic Fellows Summer Institute Programme at Wake Forest University in Winston-Salem, North Carolina.

1,588

YOUNG PEOPLE INVOLVED
IN **42 FORÓIGE GARDA YOUTH
DIVERSION PROJECTS IN 2017**

A photograph of two young women smiling and laughing at a night festival. They have colorful star-shaped face paint on their foreheads and pink brush strokes on their cheeks. The background is dark with strings of warm white lights and colorful triangular bunting. The woman on the left is wearing a light blue t-shirt with a logo that includes the word 'Foróige'.

**203 clubs, groups and
individuals exhibited**

**at the Aldi Foróige Youth
Citizenship Awards in
Citywest in April 20 17**

Education Programmes

The goal of our Education Programmes is to enable participating youth and adults to develop, implement and evaluate programmes that foster and promote the development of young people and their involvement in the development of their communities.

Our main objectives are to:

Implement, support and develop the following programmes:

- Leadership for Life
- Aldi Foróige Youth Citizenship Programme
- REAL U
- Best Practice Development Team (GYDP)
- Network for Teaching Entrepreneurship

Progress Against Objectives

Leadership for Life

Foróige's *Leadership for Life Programme* is a personal development programme facilitated across three modules. It equips young people to explore their vision and passion. The programme develops key leadership skills such as: planning, decision making, critical thinking, goal setting and problem solving.

Participants have the opportunity to demonstrate their newly developed leadership skills through a self-directed Community Action Project in Module 3. In addition, they have the option to work towards formal accreditation by NUI Galway, receiving a FETAC Level 6 Certificate in Youth Leadership and Community Action on submission of all three completed modules for assessment.

207 young people from the North and South of Ireland graduated from NUI Galway with a Level 6 certificate in Youth Leadership and Community Action

- **250** young people from **Ireland, India and the USA** participated in a week long Leadership Conference in NUI Maynooth in August.
- In **Antrim** the Dermot Early Leadership Programme in partnership with the GAA was launched.
- Leadership Conferences were organised in **Louth/Meath, Waterford, Limerick and Mayo**

Aldi Foróige Youth Citizenship Programme

The Aldi Foróige Youth Citizenship Programme is a youth development programme that empowers young people to use their talents and initiative to make a positive difference to the world around them. It involves young people researching the needs of their community, organising practical action in response, evaluating the effectiveness of their work and reflecting on what they're learning along the way.

Clubs, groups and individuals who have participated in the programme can enter their Project into the **Aldi Foróige Youth Citizenship Awards**.

- **298** clubs, groups and individuals participated in the Aldi Foróige Youth Citizenship Programme
- **203** clubs, groups and individuals participated in the Aldi Foróige Youth Citizenship Awards in 2017 in City West Conference Centre Dublin
- Citizenship projects included inter-generational projects, fundraising, civic action, community events and many more
- **Ballaghderreen Foróige Club** were the overall winners. Their project involved the Club reaching out and befriending newly arrived Syrian Refugees in their community. The Club were invited to Áras an Uchtarán to meet with President Michael D. Higgins and present their project.
- **23** other Citizenship Projects won awards in recognition of the contribution to their community

REAL U

REAL U (Relationships Explored and Life Uncovered) is a personal development and sex education programme aimed at equipping young people with the skills, knowledge and confidence to develop healthy relationships and delay the onset of early sexual activity. Sex education in non-formal settings can be an important and effective way of enhancing young people's knowledge, attitudes and behaviour.

Foróige, with funding from the Crisis Pregnancy Programme, trains volunteers and staff – both internally within Foróige and also to external agencies – to run the programme with young people.

- **173** youth workers (volunteers and staff) were trained in programme delivery. Of that number, 137 participants came from other organisations such as Tusla, regional youth services and Rehab Care
- Caroline Cooke, Training Officer with the REAL U programme presented the programme as a model of good practice at the European Conference - *Young People's Sexual & Reproductive Health*. The proceedings from the conference fed into a working plan for 2017-2021 to meet the needs of young people right across Europe in relation to sexual health education.
- The REAL U Manual was updated and reprinted

Best Practice Development Team

With funding from the Irish Youth Justice Service and in partnership with Crosscare and Youth Work Ireland, Foróige is part of the Best Practice Development Team for Garda Youth Diversion Projects across the country.

The aim of the BPDT is to ensure that all staff working in GYDPs are trained and supported to achieve the desired outcomes of the programme.

In 2017 Foróige's involvement in the BPDT team focussed on establishing Communities of Practice – self-directed learning groups for GYDP staff. They also provided training in the YLS/ CMI 2.0 thus ensuring that those young people most in need of the service received it. Foróige also provided support to IYJS on a number of other initiatives in 2017.

Staff from GYDPs – both Foróige and those operated by other youth organisations - were trained in Foróige's Life of Choices Programme. This programme engages young people on the topics of pro-social behaviour, motivation, life choices and offending behaviour.

Network for Teaching Entrepreneurship

Foróige's youth entrepreneurship programme, Network for Teaching Entrepreneurship (NFTE), is a cutting edge, world recognised, education and development programme. Originally from the United States of America, the programme was brought to Ireland in 2004. NFTE is committed to changing the lives of young people in disadvantaged communities by enabling them to develop core skills in business and enterprise

and help them to unlock their individual talents and potential. In 2017 Foróige secured funding to develop and expand the NFTE programme 2018 – 2020

- The programme was brought to **Cork** for the first time with funding from basis.point. Fifteen youth workers and teachers were trained in facilitating the programme.
- **140** volunteers were involved in the programme in 2017 as mentors and as judges at local and national level
- **25** schools participated in the programme in 2017
- Over **1,000** young people developed their businesses as a result of being involved in the programme
- Young people from **Donegal** represented Ireland at the International NFTE Showcase in New York
- Katie McGloin (16), a transition-year student from Coláiste Mhaigh Éne in Bundoran, won the title Foróige Youth Entrepreneur of the Year award 2017 with her business K.T. Clothing. Katie went on to represent Ireland in the European Entrepreneur of the Year Awards

25

SCHOOLS PARTICIPATED
IN THE FORÓIGE NFTE
PROGRAMME IN 2017

Measuring Success and Learning from programmes

Foróige believes in the importance of measuring the impact and effectiveness of its projects and programmes. Throughout the organisation we adopt a 'learning by doing' approach. All staff are trained in evaluation methods and evaluation is built into how we do our work. Programmes and activities are planned using logic models, which enables staff, volunteers and young people to identify the desired short, medium and long term outcomes. This method of planning ensures that we can identify in advance the desired outcomes and after the programme or activity evaluate where we are at in relation to that.

This method of planning and evaluation extends across all aspects of the organisation to ensure that all systems and processes are effective and efficient.

Where possible Foróige partners with academic institutions e.g. NUI Galway to conduct research into particular programmes or issues. This research and other relevant evaluations are widely disseminated throughout the organisation.

Within our resources, Foróige endeavours to ensure that successes and failures are captured. However, large scale evaluations and data capture systems are resource intensive and unfortunately, Foróige does not have the resources (both human and financial) to invest in evaluation and measurement to the extent that we desire.

Integrated Services

Foróige has a number of services that work across the organisation to the benefit of Foróige, its staff, volunteers and young people. Foróige operate a shared services model i.e. central services such as Public Engagement, Funding, Finance, Audit and Risk, Governance, Human Resources, IT, Training, Learning and Development, Marketing and Communications, Child Safeguarding, Data Protection. Projects contribute to the resourcing of these services enabling all to receive a professional, cost effective service. Some achievements in 2017 include:

Public Engagement

In 2017 Foróige continued to extend its engagement of stakeholders through digital media. There was a 34% increase in the number of facebook fans, an 11% increase in the number of twitter followers, an 8% increase in the number of instagram followers and a 7% increase in the number of unique users of the organisation's website. Snapchat proved to be a particular area of growth with a 61% increase in followers.



OVER 105,000

FANS ON

FACEBOOK



OVER 10,000

TWITTER

FOLLOWERS



OVER 3,000

SNAPCHAT

FOLLOWERS



OVER 3,000

INSTAGRAM

FOLLOWERS



OVER 120,000

VIDEO

VIEWS

- Foróige engaged with politicians and other relevant public officials to promote the engagement of young people and the work of the organisation throughout 2017. Ministers, TDs and local councillors attended a variety of Foróige events. In addition Foróige attended the Ard Fheiseanna of Fine Gael, Fianna Fáil and Sinn Féin to promote the work of the organisation
- Foróige won the prestigious **European Citizen's Prize for 2017**, in recognition of the organisation's Youth Citizenship Programme. MEPs Seán Kelly, Mairead McGuinness, Brian Hayes and Deirdre Clune nominated Foróige for the prize, which the European Parliament awards to projects and initiatives that facilitate cross-border cooperation and promote understanding within the EU.
- Foróige (BBBS) was presented with the **Public Sector Magazine Award** for excellence in the Community and Recreation Category.
- Foróige young people represented the organisation at **international conferences** in Galway and Lisbon, Portugal
- Sandra McIntyre, Chairperson of Foróige delivered the **key note speech** at the annual celebrating volunteers event of the Citizens Information Board
- Foróige contributed to a number of policy areas such as young people and obesity, early education and prevention
- Foróige are represented on a variety of **networks and organisations** that contribute to the promotion of youth work nationally e.g. National Children's and Young People's Advisory Council, National Youth Council of Ireland, Prevention and Early Intervention Network and locally e.g. Children and Young People's Services Committees, Public Participation Networks, local and regional drug and alcohol task forces.

Child Safeguarding

Foróige has an internal working group to ensure that the organisation is fully compliant with *Children First 2015* and all

other relevant legislation. All staff and volunteers undergo a rigorous recruitment process that includes Garda Vetting and attend Child Protection Training.

Training, Learning and Development

Training, Learning and Development provided **323** training places to Foróige staff and **137** training places to other organisations. In total there were **3,249** training places availed of by volunteers in Foróige in 2017.

Foróige continued to implement a programme of Continuous Professional Development on behalf of Tusla Education and Welfare Service to School Completion Programme staff.

A Social Empathy Education Programme, developed in partnership with the Child and Family Centre, NUI Galway was piloted in three areas. This programme is designed as an intervention that aims to increase empathy levels, enhance social competence and promote civic engagement in young people

Human Resources

In 2017 Foróige undertook an extensive **Staff Engagement Survey**. The overall results of the survey were extremely positive and demonstrates staff's commitment and dedication to the work that they do.

Governance

In January 2017 Foróige completed the journey and is fully compliant with ***The Governance Code for Community, Voluntary and Charity Sector in Ireland***. The governance of Foróige is drawn from all sections of the organisation ensuring there is appropriate representation at governance level.

Foróige has a **Staff Council** – it is a means of ensuring that staff can engage directly with the Board of Foróige. The Staff Council consists of representatives from all sections of the organisation and they develop initiatives such as the Staff Engagement Survey, policy development and staff recognition.

Funding

Foróige successfully secured funding from a variety of sources for new and ongoing initiatives. These include:

- A three year partnership programme with **Aldi Ireland**

to continue to develop and implement the Citizenship Programme and Awards

- Establishment of the NFTE Programme in Cork with funding from **basis.point**
- Funding from **Credit Suisse** to develop a youth employability initiative in Dublin's North Inner City
- Support of volunteer led services and programmes in North Cork and West Waterford with funding from the **Tomar Foundation**
- Securing the contract from the Department of Children and Youth Affairs (DCYA) for the provision of support services to Comharl na n-Óg and the Participation Hub
- Funding to expand and develop the NFTE programme with funding from **Dormant Accounts** through the Department of Education and Skills
- Funding to maintain the BBBS from **Dormant Accounts** through DCYA.
- Funding from the **Coca-Cola Thank You Fund** to support a mentoring programme for young people on the autistic spectrum

Complexity of Need

Young people's needs are increasingly complex. In general, a youth project cannot meet all the needs of a young person and it requires partnerships and co-operation from other youth serving agencies to meet these needs – which, due to locations, are not always available. This places pressure on volunteers and staff to try to meet the needs within limited resources.

Environmental Changes

Youth work in Ireland is undergoing significant change both in terms of funding and the work required to meet the funding needs. In addition, legislation such as Children First place additional training and administration requirements on the organisation and its staff. Foróige endeavours to keep abreast of all change, contribute to consultations in relation to change and engage in a meaningful way with funders to assist in shaping change.

There are ever increasing compliance and regulatory requirements being placed on charities and youth work organisations. Foróige recognises and welcomes regulation and compliance requirements. However, it is proving increasingly difficult to meet all the requirements from existing resources. To date, there is no indication of any additional resources being made available to the charity and youth work sectors to assist in ensuring that all compliance requirements are met.

Challenges in 2017

While Foróige has had numerous successes and highlights throughout 2017 the organisation faced a number of challenges.

Economic Stability

The majority of Foróige's funding is derived from the State. Between 2008 and 2014 Foróige received funding cuts of 33%. Since 2015 there have been small increases in funding (7.5%). These are extremely welcome however, despite economic recovery, Foróige is still a long way from restoring 2008 funding levels. This is placing continued pressure on the provision of services to young people, volunteers and local communities. Foróige had to introduce salary scale reductions and increment freezes. Due to lack of funding we have not been able to fully restore these.

3,249

TRAINING PLACES
WERE AVAILABLE OF
BY FORÓIGE
VOLUNTEERS IN 2017

Longer Term Strategy and Objectives

Foróige's Strategic Plan runs from 2017 – 2020 and commits Foróige to progress against four Critical Impact Goals

Critical Impact Goals	Progress made in 2017
<ul style="list-style-type: none"> Enhance the quality of engagement with young people and volunteers <ul style="list-style-type: none"> ✓ Foróige is an attractive offering to young people 10 – 25 ✓ Increased number of young people engaged with Foróige ✓ Foróige programmes and methodologies available through formal education system ✓ Foróige provides and supports a wide range of evidence based programmes to all young people ✓ Foróige young people representative of the broad diversity of people in Ireland 	<ul style="list-style-type: none"> Older Members Programme piloted in West Cork Extensive survey developed and piloted re: engagement of older teenagers Number of young people engaged in Foróige maintained 64 schools implementing NFTE and BBBS REAL U, Life of Choices, Leadership for Life, Citizenship implemented across Foróige and with external organisations Young people in Foróige reflective of the diversity of young people in Ireland
<ul style="list-style-type: none"> Be the 'go to' youth organisation for young people and those interested in youth development- locally, nationally and internationally <ul style="list-style-type: none"> ✓ Foróige has meaningful engagement with all relevant statutory, political and sectoral agencies and personnel ✓ Foróige has a presence in Northern Ireland 	<ul style="list-style-type: none"> Foróige engaged with broad range of stakeholders locally, regionally and nationally Foróige programmes operating in Northern Ireland First Foróige Club established in USA
<ul style="list-style-type: none"> Sufficient supports in place to operate a quality organisation <ul style="list-style-type: none"> ✓ Foróige staff have required supports to achieve desired outcomes for young people ✓ Foróige provides supports to families of young people we engage with ✓ Foróige organisation structure, systems and infrastructure are fit for purpose 	<ul style="list-style-type: none"> Comprehensive in-service training programme for staff Employee Assistance Programme (EAP) operational All relevant policies in place and operational Four new family support projects established in 2017 Foróige structure and operations reviewed
<ul style="list-style-type: none"> Secure adequate, sustainable funding to maintain and develop Foróige <ul style="list-style-type: none"> ✓ Foróige has a broader funding base ✓ Foróige operating within the financial resources available 	<ul style="list-style-type: none"> Four new funding streams secured



**THIRTEEN YEAR OLD JESSICA
DOHERTY FROM CO. LEITRIM WON
THE ALDI FORÓIGE JUNIOR BAKING
COMPEITION IN 2017**

Structure, Governance and Management

Foróige is a company limited by guarantee. It develops and implements a youth education programme complementary to the home, school and work to enable young people to involve themselves consciously and actively in their own development and in the development of society. Foróige is a registered charity with the Charities Regulator (Ireland).

The Foróige Board of Directors is committed to maintaining high standards of corporate governance and the organisation is fully compliant with the requirements of *The Governance Code for Community, Voluntary and Charity Sector in Ireland*. Further, Foróige has 'Triple Lock' status with the Charities Institute of Ireland. The Board is committed to annually review compliance with the principles of the Governance Code.

Members of the Board of Directors, all of whom are non-executive, are from a diverse range of backgrounds and bring a broad range of knowledge, skills and attributes to the Board. As provided for by the Constitution, nine Board members are elected from the membership of Foróige and three Directors appointed with specific skills and expertise required. All Board members receive induction training shortly after appointment to familiarise themselves with their statutory responsibility, their role as Board members, the governance frameworks, Foróige's range of youth work and Foróige's risk environment.

During 2016/2017 Foróige reviewed the effectiveness of the governance documents. There were amendments to the By Laws, passed by the Board in March 2017. There was also a review of the Memorandum and Articles of Association. In recognition of the revised legislative framework for charities and companies more generally, there was a need to update the Memorandum and Articles of Association. The Memorandum and Articles of Association were replaced with the Constitution of Foróige, the National Youth Development Organisation, which is compliant with the requirements under the Companies Act 2014. Members approved this Constitution at the Annual General Meeting in April 2017.

There are clear distinctions between the roles of the Board of Directors and the Chief Executive Officer, to whom the day-to-day management is delegated. Matters such as policy, strategic planning and budgets are drafted by the Senior Management Team for consideration and approval by the Board who then monitor the implementation of these plans. The members of the Board, cannot, under the governing documents, receive remuneration for services to Foróige and may only be reimbursed for incidental expenses claimed.

There are four Board Committees: *Finance*, which monitors the organisation's financial results and policies; *Audit & Risk*, which monitors the control and risk management systems; *HR & Remuneration*, which monitors the HR policies and procedures and oversees pay and rewards policies across

FORÓIGE
HAS 'TRIPLE LOCK' STATUS
WITH THE CHARITIES
INSTITUTE OF IRELAND

the organisation and *Governance and Nominations* which monitors the governance arrangements of Foróige. The membership of these Committees include members of the Board and also volunteers and young people who are members of the Company.

The Board met 10 times during the course of the year. As this was an election year there were changes to the Board membership. The attendance below indicates the number of meetings attended out of the number of meetings eligible to attend.

Name	Meetings
Aoife Nielsen	10/10
Avril Flannery	3/6
Barbara Daly	3/3
Caoimhe Heaney*	2/3
Céire Boland*	3/7
Charlene Butler	1/3
David Guilfoyle	5/7
David O'Reilly	5/7
Iseult O'Doherty	9/10
Jacqui O'Grady	9/10
Liam O'Driscoll	7/7
Mary Duffy	10/10
Michael Lynskey	3/3
Nicholas Culligan*	4/7
Nicole Greenan*	1/3
Patrick O'Meara	1/2
Paul Finn	5/10
Peter Williams	6/7
Sandra McIntyre	10/10
Sinead Daly	3/3
Wayne Travers	9/10

*Under 18 years of age - Youth Representatives

The majority of Board members had additional responsibilities in relation to Board Committees. These met during the year as follows: the Finance Committee met three times; the Audit & Risk Committee met once; the HR & Remuneration Committee met four times and the Governance & Nominations Committee met six times.

Internal Control and Risk Management

Foróige operates in a wide variety of environments. As an organisation we are committed to having appropriate systems and controls in place in all locations in order to ensure that assets are safeguarded and applied only for the purposes intended. We seek to achieve this by recruiting qualified and experienced staff, providing them with appropriate training and by giving them effective support in carrying out their work. Clear policies, procedures and guidelines are in place. These systems are generally thought to be adequate to provide a high degree of assurance that resources are properly applied. That said, no system provides absolute guarantees. For these reason we have strong Compliance and Protected Disclosures policies and systems in place. In 2017 no instances of actual or attempted fraud were discovered.

Foróige has a risk management function that is responsible for ensuring that a comprehensive process exists to identify and rank significant organisational risks, it also considers how these are managed and how they are reported and monitored.

As part of the risk management process, an annual risk review is undertaken and the results are presented to the Board. The purpose of that review is to ensure that the organisation is not on an ongoing basis exposed to an unacceptable level of preventable risk. Appropriate systems and procedures are in place to manage these risks and provide reasonable but not absolute assurance against occurrence. Management undertakes ongoing monitoring of the level of risk and reports on this to the Board. The major risks identified in the 2017 review are listed in order of significance:

Economic Stability

Foróige has in place strong financial control, monitoring and budgetary procedures to ensure that all expenditure is in line with confirmed funding sources. We have also sought to diversify income sources.

Data Security

Foróige continues to monitor and minimise the risks to our data integrity and security subject to financial and logistical constraints.

Health and Safety

The Health, safety and well-being of Foróige young people, volunteers and staff is of paramount

importance to the organisation. All staff and volunteers receive induction training including Health and Safety training.

Public Perception

Foróige's commitment to applying best practise in all areas of the organisation's work minimise the potential exposure to reputational risk.

Other Matters

Staff and Volunteers

Foróige is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status and sexual orientation.

Volunteers play a vital role in the provision of services and activities. Foróige's equal opportunities policy also applies to volunteers. Young people in Foróige benefitted greatly from the guidance, support and assistance of thousands of volunteers who gave their time, expertise, commitment and energy.

The organisation acknowledges with gratitude the work of its volunteers and staff in 2017. The major achievements during the year are due to their belief and dedication.

Our Objectives as Stated in our Governing Documents

The Constitution of Foróige states that the main object for which the organisation exists is: "...to develop and implement a youth education programme complementary to the home, school and work to enable young people to involve themselves consciously and actively in their own development and in the development of society."

It is supported by the 'ancillary objects' or aims namely:

- to provide learning experiences designed to enhance human potential and foster the personal development of its members, young people, leaders, volunteers and others through involvement in its programmes, activities and events;
- to foster the development by its members, young people, leaders, volunteers and others of essential knowledge, attitudes and skills necessary for effective living, especially in areas such as :

- (I) family life
- (II) vocational development
- (III) recreational activity and
- (IV) democratic, civic and social activity

Lobbying and Political Contributions

There were no political contributions in 2017, and as a result no disclosures are required under the *Electoral Act, 1997*.

As required under the *Regulations of Lobbying Act 2015*, Foróige now records all lobbying activities and communications engaged in with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

Plans for the Future

Foróige will continue to implement its Strategic Plan 2017 – 2020. The primary focus for 2018 is to ensure that we maintain the numbers of young people involved in Foróige, the number of projects operated by Foróige and the number of staff and volunteers engaged with Foróige.

Foróige will continue to seek additional resources to place the organisation on a sound financial footing. We will endeavour to maximise our government funding and, where appropriate, relevant and aligned to our strategy, will apply for additional funding from new government schemes. We will also continue to engage with our corporate partners while seeking to engage new corporates and identify additional funding streams.

Foróige will continue to embed the governance structures throughout the organisation and ensure that we are fully compliant with all regulation, compliance and governance requirements.



**FORÓIGE CEO SEÁN CAMPBELL
MAKES AN ADDRESS IN THE
EUROPEAN PARLIAMENT AT THE
AWARDING OF THE EUROPEAN
CITIZEN'S PRIZE TO FORÓIGE.**

Financial Statements

Financial Review

The results for the year are presented on pages 35 and 36 in the form of a Statement of Financial Activities in order to comply with the revised Statement of Recommended Practice "Accounting and Reporting by Charities (2016)".

The total income for the year ended 31 December 2017 was €23,437,466 (2016 €22,064,873). There were no significant events during the year which impacted on the core financial activities.

Foróige's resources at the end of the year were in deficit by €2,429,256 (2016 - €10,065,396) including a deficit in the defined benefit pension fund under the applications of FRS102 of €6,904,000 (2016 - €14,360,000) and unrestricted general funds of €123,750 (2016 - €365,488). €3,267,156 is held for restricted purposes (2016 - €2,500,290) as the funds were donated for specific programmes and projects as set out below.

Funds at December 31 2017 reserves at year end	2017	2016
Volunteer Led Services	641,483	258,277
Focussed Services	2,692,040	2,247,659
Education Programmes	57,383	359,842
Defined Benefit Pension Fund	(6,904,000)	(14,360,000)
Unrestricted Designated Funds	1,083,838	1,428,826
	(2,429,256)	(10,065,396)

Reserves Policy

The Board of Directors has set a reserves policy, which requires that:

- Reserves are maintained at a level, which ensures that the organisation's core activity could continue during a period of unforeseen difficulty. These unrestricted reserves should be approximately equivalent to three months core expenditure.
- A proportion of reserves are maintained in a realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

Unrestricted reserves including designated reserves and excluding pension liability equate to 2.5 month's core expenditure at 31 December 2017.

Principal Funders

Department of Children and Youth Affairs

Education and Training Boards

Health Service Executive

Irish Youth Justice Service

TUSLA

Transfers in the Statements of Financial Activity

Transfers are made from restricted funds for the management and administration of projects. Transfers from unrestricted funds are made to restricted funds to meet the shortfall on restricted projects.

Defined Benefit Pension Plan

The last formal actuarial funding valuation of the organisation's defined benefit pension plan was carried out as at 1 November 2014. As part of this valuation it was noted that the plan met the statutory Minimum Funding Standard (MFS) as at this date and a positive Actuarial Funding Certificate was signed with an effective date of 31 October 2014. The annual MFS test as at 31 October 2017 showed that the plan met the statutory MFS as at that date.

The next formal actuarial funding valuation of the plan is due as at 1 November 2017 and is currently in progress.

Directors and their Interests

The company is limited by guarantee and does not have a share capital. Therefore, the directors who served during the period did not have a beneficial interest in the company.

The names of the individuals who were directors at any time during the year ended 31 December 2017 and up to the date of approval of the financial statements are set out below. The directors served as follows

	Date of Appointment	Date of Resignation
Céire Boland	Friday, September 01, 2017	
Charlene Butler		Sunday, April 23, 2017
Nicholas Culligan	Sunday, September 03, 2017	
Sinead Daly		Sunday, April 23, 2017
Barbara Daly		Sunday, April 23, 2017
Mary Duffy		
Paul Finn		
Avril Flannery		Saturday, July 15, 2017
David Guilfoyle	Sunday, April 23, 2017	
Michael Lynskey		Sunday, April 23, 2017
Sandra McIntyre		
Aoife Nielsen		
Iseult O'Doherty		
Liam O'Driscoll	Sunday, April 23, 2017	
Jacqui O'Grady		
Patrick O'Meara	Saturday, September 30, 2017	
David O'Reilly	Sunday, April 23, 2017	
Wayne Travers		
Peter Williams	Sunday, April 23, 2017	

All directors serve in a voluntary capacity.

The company secretary is HBK Secretarial Services.

Events subsequent to the year end

There have been no significant events affecting the company since the year end.

Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Unit 12D, Joyce Way, Park West, Dublin 12.

Statement on relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- So far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

The auditors, Mazars, Chartered Accountants, have expressed their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

The financial statements were approved on behalf of the Board on 24th March 2018 on its behalf by:

Sandra McIntyre

DIRECTOR

Aoife Nielsen

DIRECTOR

Directors' Responsibilities Statement

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the relevant financial reporting framework the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework") and the Statement of Recommended Practice (Charities SORP (FRS102)), issued by the Charity commissioners for England and Wales and the Office of the Scottish Charities Regulator. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and director's report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Sandra McIntyre

DIRECTOR

Aoife Nielsen

DIRECTOR

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORÓIGE THE NATIONAL YOUTH DEVELOPMENT ORGANISATION LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Foróige, the National Youth Development Organisation ('the company') for the year ended 31 December 2017, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accounts In Ireland (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and of its results for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set on page 31, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description%20of%20auditors%20responsibilities%20for%20audit.pdf) . This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Tommy Doherty

for and on behalf of Mazars

Chartered Accountants & Statutory Audit Firm

Harcourt Centre,

Block 3

Harcourt Road

Dublin 2

March 24th 2018

	Notes	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2017 Total funds	2016 Total Funds
		€	€	€	€	€	€
Income							
Income from charitable activities							
Department of Children and Youth Affairs Youth Service Grant		2,746,307	0	0	0	2,746,307	2,615,530
Other income		20,014,489	613,938	0	0	20,628,427	19,356,842
		22,760,796	613,938	0	0	23,374,734	21,972,372
Income from other trading activities							
Other trading activities		28,392	34,107	0	0	62,499	91,630
Income from investments		0	0	233	0	233	871
		28,392	34,107	233	0	62,732	92,501
Total income		22,789,188	648,045	233	0	23,437,466	22,064,873
Expenditure							
Charitable activities		23,256,786	0	0	1,669,000	24,925,786	22,511,571
Other expenditure		540	0	0	0	540	6,384
Total expenditure		23,257,326	0	0	1,669,000	24,926,326	22,517,955
Net income/ (expenditure)		(468,138)	648,045	233	(1,669,000)	(1,488,860)	(453,082)
Transfers							
Transfers between funds							
Income transferred		(1,147,515)	1,492,736	(345,221)	0	0	0
Expenditure transferred		2,382,519	(2,382,519)	0	0	0	0
Net income/ (expenditure) before other gains and loss	2	766,866	(241,738)	(344,988)	(1,669,000)	(1,488,860)	(453,082)

	Note	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2017 Total Funds	2016 Total funds
		€	€	€	€	€	€
Carried forward		766,866	(241,738)	(344,988)	(1,669,000)	(1,488,860)	(453,082)
Other gains and losses							
Actuarial (loss)/gain on defined benefit scheme	14	0	0	0	9,125,000	9,125,000	(7,711,000)
Net movement in funds		766,866	(241,738)	(344,988)	7,456,000	7,636,140	(8,164,082)
Reconciliation of funds							
Total funds (deficit) at the start of the year/period		2,500,290	365,488	1,428,826	(14,360,000)	(10,065,396)	(1,901,314)
Total funds (deficit) at end of year/period		3,267,156	123,750	1,083,838	(6,904,000)	(2,429,256)	(10,065,396)

All results derive from continuing operations.

	Notes	2017	2016
		€	€
Fixed Assets			
Tangible fixed assets	6	601,659	725,902
Investments	7	254	254
		601,913	726,156
Current Assets			
Debtors	8	442,153	350,601
Cash at bank and in hand		4,912,452	4,569,310
		5,354,609	4,919,911
Current Liabilities			
Creditors: (Amounts falling due within one year)	9	(1,481,774)	(1,351,463)
Net Assets Excluding Pension Liability		4,474,744	4,294,604
Pension Liability	14	(6,904,000)	(14,360,000)
Net Assets Including Pension Liability		(2,429,256)	(10,065,396)
The Fund of the Organisation:			
Restricted funds		3,267,156	2,500,290
Unrestricted funds – general		123,750	365,488
Unrestricted funds – designated		1,083,838	1,428,826
Unrestricted funds – pension		(6,904,000)	(14,360,000)
	11	(2,429,256)	(10,065,396)

The financial statements were approved on behalf of the Board on 24th March 2018 on its behalf by:

Sandra McIntyre)	CHAIRPERSON
Aoife Nielsen)	TREASURER

	Notes	2017	2016
		€	€
Cash generated from Operating Activities	12	399,263	709,699
Cash flows from Investing Activities			
Interest received		233	871
Expenditure on tangible fixed assets		(56,354)	(189,627)
Net cash from Investing Activities		(56,121)	(188,756)
Net Cash flows from Capital Expenditure and Financing Activities		-	-
Cash introduced by Foróige (unincorporated entity)		-	-
Net increase in cash and cash equivalents		343,142	520,943
Cash and cash equivalent at beginning of period		4,569,310	4,048,367
Total cash and cash equivalent at end of period	13	4,912,452	4,569,310

1. ACCOUNTING POLICIES

Foróige is constituted under Irish Company law as a company limited by guarantee and is a registered charity. These financial statements have been prepared on a going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and Company Law 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

Basis of Accounts Preparation

The financial statements include all income, expenditure, assets and liabilities of Foróige, The National Youth Development Organisation and of all projects directly managed and controlled by it. The financial statements cover the period for the year ended 31 December 2017

Foróige meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

As noted on the balance sheet on page 37, the organisation has a pension liability of €6.9m which is accounted for in accordance with FRS 102 and is representative of the total future liability under the Scheme arrangement determined primarily by the discount rate and conditions that exists at the balance sheet dates. Under normal accounting rules, these conditions and discount rates are revalued at each balance sheet date and can fluctuate year on year. Notwithstanding the liability at the balance sheet date, the Directors have prepared the financial statements on a going concern basis on the basis that the pension scheme adequately meets the minimum funding standard as determined independently by the Schemes Actuary and no

additional funding is required by the organisation other than normal contributions to meet that liability as it may fall due in the future.

Income

Income, primarily revenue-based grants, other than affiliation fees, are recognised in the financial year to which they relate. Income due, but not received, at the year-end is included in debtors on the balance sheet. Funds already received in respect of a specific performance by the organisation, are recognised when the organisation becomes entitled to the grant, this is classified as deferred income and is included in creditors in the balance sheet.

Income from affiliation fees is recognised in the financial year during which it is received.

Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable activities
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of Support Costs

Support costs are those functions that assist the work of

the organisation but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the organisation's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 18.

Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the organisation has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the organisation of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to note 4 for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the organisation; this is normally upon notification of the interest paid or payable by the Bank.

Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of fixed assets, on a straight line basis, over the period of their expected useful lives. The expected useful lives of fixed assets, by reference to which depreciation is calculated, are as follows:

Education equipment	5 years
Office equipment	5 years
Motor vehicles	5 years
Furniture & fittings	10 years
Buildings	10 years
Computer equipment & software	3 years

Financial Instruments

The Organisation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Funds

Restricted income arises when the funder has specified that the income may only be used for a particular purpose. The balance of the restricted fund at the end of the year represents income held and not yet expended for the purpose specified by the funder.

Unrestricted income is available to the organisation to use for any of the organisation's purposes. The balance at the end of the year represents assets held for general use.

Unrestricted funds that are designated are held for Capital and Development purposes.

The organisation has also recognised the cost of the pension scheme as unrestricted funds to separately show its effect on the total funds of the organisation.

Creditors and Provisions

Creditors and provisions are recognised where the Organisation has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are

normally recognised at their settlement amount after allowing for any trade discounts due.

Leases

Operating lease costs are charged to the income and expenditure account as incurred.

Retirement Benefit Costs

The Organisation operates two contributory pension schemes, one of the defined benefit type, and one of the defined contribution type, for employees.

Defined Benefit Scheme

The scheme is administered by trustees. The funds of the scheme are separate from those of the Organisation. Contributions are paid to the scheme in accordance with the recommendations of independent actuaries to enable the trustees to meet from the scheme the benefits accruing in respect of current and future services.

Pension scheme assets are measured using bid value. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability. The increase/ (decrease) in the present value of liabilities of the organisation's defined benefit pension scheme expected to arise from employee service in the period is charged to resources expended. The expected return on the scheme's assets and the increase/ (decrease) during the period in the present value of the scheme's liabilities arising from the passage of time are included in other incoming resources. Actuarial gains and losses are recognised in the Statement of Financial Activities.

The pension scheme's surplus or deficit is recognised in full and presented on the face of the balance sheet.

Defined Contribution Scheme

Pension contributions in respect of the scheme for employees are charged to resources expended as they become payable in accordance with the rules of the scheme. The assets are held

separately for those of the organisation in an independently administered fund. Differences between the amounts charged to resources expended and payments made to pension funds are treated as assets or liabilities.

Judgements and Key Sources of Estimation Uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgments and estimates have been made include:

Retirement benefits

The organisation operates two pension schemes for its employees one of which is a defined benefit scheme. The accounting policy in relation to the scheme is set out below. During the period the directors approved the underlying assumptions used in the calculation of the estimate of the liability for the scheme following input from their independent actuaries. The assumptions applied are set out in Note 14.

Donated services

The company received donated services in the form of volunteer time and occupies properties at below market lease rates. Accounting standards require that donated services should be recognised in the company statement of financial activities at fair value. In accordance with the Charities SORP 102 the fair value volunteer time is not included however, management have estimated that the fair value of donated lease costs to be €200,000.

Going concern

The net asset position of Foróige at 31 December 2017 was €4,474,744 before inclusion of a pension deficit of €6,904,000. The Directors have reviewed the current reserve levels, forecast income and expenditure, including the ongoing funding of the pension scheme and note that Foróige continues as a going concern. The Board of this entity will continue to focus on the long-term sustainability of Foróige and the activities which it carries out.

2. NET INCOME

2017

2016

The net income is stated after charging

€

€

Depreciation

180,598

172,053

Operating Lease payments

520,000

680,000

Auditors remuneration – statutory audit

70,130

73,370

Directors remuneration

0

0

3. WAGES AND SALARIES

2017

2016

The average number of persons employed
(excluding casual employees)

(full time equivalent 359, 2016 – 335)

Administration and Operations

399

375

Wages and salaries

14,908,882

13,933,522

Social welfare costs

1,602,401

1,503,616

Other retirement benefit costs

1,041,939

857,954

Redundancy costs

3,870

10,620

Retirement Benefit current service cost

1,377,000

968,000

18,934,092

17,273,712

The remuneration paid to the senior management team in respect of qualifying services amounted to €444,421 (2016 - €435,733). Sean Campbell, Foróige CEO is paid €117,461 (2016 - €115,158) per year before the costs of employers PRSI. He receives a 9.5% (2016 – 9.5%) contribution to the defined benefit pension scheme.

The Senior Management team who are also considered key management personnel is made up of

Sean Campbell
John Cahill
Rachael Murphy
Declan O’Leary

Chief Executive Officer
Assistant Chief Executive Office
Director of Support Services
Regional manager (Cork) with SMT responsibilities

The number of employees whose remuneration for the year fall within the following bands are

	2017	2016
€60,000 - €70,000	23	24
€70,000 - €80,000	12	7
€80,000 - €90,000	5	5
€90,000 - €100,000	1	1
€100,000 - €110,000	-	-
€110,000 - €120,000	-	-
€120,000 - €130,000	1	2
€130,000 - €140,000	1	-

Remuneration include salaries and employers PRSI costs.

4.DONATED SERVICES

Volunteer time

Adults volunteer in Foróige in many different roles and settings, some of which are ongoing and some short term. Some 5,417 adults contributed time and skills as volunteers in Foróige in 2017. They operate in a wide range of roles including:

Governance Volunteers

These volunteers in addition to volunteering in clubs, projects and programmes contribute additional hours to attend meetings of District Councils, National Council, Sub-committee and Board Meetings.

We estimate that Governance volunteers contributed 9,400 hours during 2017.

Club Volunteers

Clubs open for approximately 2 hours each week for 9 months of the year. Based on a survey in 2014 volunteer attendance varies from infrequently to every week. We estimate that club volunteers contributed 225,800 hours of their time during 2017.

Projects and Programmes Volunteers

These volunteers contribute in a number of settings including in local projects, as Big Brothers and Big Sisters in the Big Brother Big Sister programme, as mentors and judges in the Network for Teaching Entrepreneurship programme and as Summer Scheme volunteers. We estimate that volunteers within our projects and programmes contributed 135,400 hours in 2017.

Training and Events

Volunteers within Foróige attend facilitate at a number of events throughout the year including local recognition events and achievement days, the Aldi Foróige Citizenship awards, facilitation of local leadership, Trainer training, the Annual National Leaders conference, the Annual Leadership conference, Reference Panel meetings, Regional Conferences, Officer training and volunteer training. We estimate that volunteers contributed 26,600 hours during 2017 to training and events.

In summary we estimate volunteers contributed 397,200 hours during 2017. At the industrial average wage this would be valued at approximately €9,000,000 (2016 - €8,600,000)

However due to the nature of the estimates and in accordance with the Charity SORP this donated volunteer time has not been reflected in the financial statements.

Below Market Value Rent

A number of Foróige projects occupied premises at below market rent within the communities in which they operate. The valuation of the rent donated by these community resources is estimated at €200,000 and is reflected in both Income and expenditure in 2017 (€197,000 in 2016)

5. TAXATION

The Organisation is entitled to exemption from taxation under Sections 207 and 208 Taxes Consolidation Act 1997.

The charity registration number is CHY 5359.

6.TANGIBLE FIXED ASSETS

	Computer Equipment & Software	Furniture & Fittings	Office Equipment	Motor Vehicles	Education Equipment	Buildings	Total
	€	€	€	€	€	€	€
Cost:							
At 1 January 2017	639,397	817,112	456,669	402,647	215,060	562,187	3,093,072
Additions	19,330	7,870	27,536	-	1,619	-	56,355
Disposals	-	-	-	-	-	-	-
At 31 December 2017	658,727	824,982	484,205	402,647	216,679	562,187	3,149,427
Accumulated Depreciation:							
At 1 January 2017	(628,434)	(674,891)	(432,245)	(286,168)	(188,057)	(157,375)	(2,367,170)
Charge for period	(11,916)	(58,052)	(12,275)	(31,050)	(11,086)	(56,219)	(180,598)
Disposals							
At 31 December 2017	(640,350)	(732,943)	(444,520)	(317,218)	(199,143)	(213,594)	(2,547,768)
Net Book Value:							
At 31 December 2017	18,377	92,039	39,685	85,429	17,536	348,593	601,659
At 31 December 2016	10,963	142,221	24,424	116,479	27,003	404,812	725,902

7. INVESTMENTS

2017

2016

€

€

Prize Bonds

254

254

The realisable value of the investments is not less than the above stated cost.

8. DEBTORS

2017

2016

€

€

Debtors and accrued income

341,292

242,331

Related party loan receivable (note 16)

0

30,000

Prepayments

100,861

78,270

442,153

350,601

9. CREDITORS: (Amounts falling due within one year)

2017

2016

€

€

Deferred income 9(a)

111,300

255,000

Trade creditors and accruals

1,370,474

1,096,463

1,481,774

1,351,463

Trade creditors

The carrying amounts of trade and other payables approximate to their fair values largely due to the short-term maturities and nature of these instruments. The repayment terms of trade creditors vary between on demand and 90 days. No interest is payable on trade creditors.

Taxes and Social Security Costs

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

9(a) Deferred income

	2017	2016
	€	€
Opening balance	255,000	488,445
Recognised during the year	(255,000)	(488,445)
	0	0
Deferred income during year	111,300	255,000
Closing balance	111,300	255,000

10. COMMITMENTS

Operating leases

The Organisation holds a number of leases for its properties around the country. There are 6 leases in operation, the duration of which ranges from 1 to 10 years. The total minimum lease payments under non-cancellable operating leases are as follows

	2017	2016
	€	€
Expiring Within one year	14,765	29,058
Expiring between two and five years	253,503	260,084
Expiring between six and ten years	701,500	-
	969,768	289,142

11. FUNDS OF THE ORGANISATION

	2017	2016
	€	€
Balance at beginning of year	(10,065,396)	(1,901,314)
Net expended resources	(1,488,860)	(453,082)
Actuarial gain/(loss)	9,125,000	(7,711,000)
Balance at end of year	(2,429,256)	(10,065,396)

11. FUNDS OF THE ORGANISATION (2016 MOVEMENT)

	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2016 Total Funds
	€	€	€	€	€
Income					
Income from charitable activities					
Department of Children and Youth Affairs Youth Service Grant	2,615,530	0	0	0	2,615,530
Other income	18,587,922	658,920	110,000	0	19,356,842
	21,203,452	658,920	110,000	0	21,972,372
Income from other trading activities					
Other trading activities	50,591	41,039	0	0	91,630
				0	
Income from investments	0	0	871		871
	50,591	41,039	871	0	92,501
Total income	21,254,043	699,959	110,871	0	22,064,873
Expenditure					
Charitable activities	21,396,571	0	0	1,115,000	22,511,571
Other expenditure	6,384	0	0	0	6,384
Total expenditure	21,402,955	0	0	1,115,000	22,517,955
Net income/(expenditure)	(148,912)	699,959	110,871	(1,115,000)	(453,082)
Transfers					
Transfers between funds					
Income transferred	(1,070,940)	836,823	234,117	0	0
Expenditure transferred	1,818,207	(1,818,207)	0	0	0
Net income/(expenditure) before other gains and loss	598,355	(281,425)	344,988	(1,115,000)	(453,082)

	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2016 Total funds
	€	€	€	€	€
Carried forward	598,355	(281,425)	344,988	(1,115,000)	(453,082)
Other gains and losses					
Actuarial (loss)/gain on defined benefit scheme	0	0	0	(7,711,000)	(7,711,000)
Net movement in funds	598,355	(281,425)	344,988	(8,826,000)	(8,164,082)
Reconciliation of funds					
Total Reserves transferred from Foróige the National Youth Development Organisation (unincorporated entity)	1,901,935	646,913	1,083,838	(5,534,000)	(1,901,314)
Total funds (deficit) at end of year/ period	2,500,290	365,488	1,428,826	(14,360,000)	(10,065,396)

12. CASHFLOWS FROM OPERATING ACTIVITIES	2017	2016
	€	€
Net resources expended	(1,488,860)	(453,081)
Adjusted for:		
Depreciation	180,598	172,052
Investment income	(233)	(871)
Movements in trade and other receivables	(91,552)	46,370
Movements in trade and other payables	130,310	(169,771)
Pension contributions - current service cost	1,377,000	968,000
Net return on retirement benefits	292,000	147,000
Net Cash used in operating activities	399,263	709,699

13. ANALYSIS OF NET CASH	2017	2016
	€	€
Cash at bank and in hand	4,912,452	4,569,310

14. RETIREMENT BENEFITS

The Organisation operates two contributory pension schemes for employees. One scheme is of the defined benefit type and one scheme is of the defined contribution type.

Defined Contribution Pension Scheme

The defined contribution pension costs charges in the financial statements represent the contribution payable by the Organisation during the year.

The regular cost of providing retirement pensions and related benefits is charged to then statement of financial activities over the employee's service lives on the basis of a constant percentage of earnings. The Organisation's contributions to the scheme amounted to €18,902 (2016 - €23,153)

Defined Benefit Pension Scheme

The defined benefit pension scheme is administered by trustees. The funds of the scheme are separate from those of the Organisation. Contributions are paid to the scheme in accordance with the recommendations of independent actuaries to enable the trustees to meet from the scheme the benefits accruing in respect of current and future services.

Payments made to the fund are charged annually in the financial statements. The fund is valued every three years by a professionally qualified independent actuary. The rates of contribution are reviewed by the actuary for the continued appropriateness in the intervening year.

The table below outlines where the Organisation's total cost relating to the defined benefit plan and are included in the financial statements as follows -

	2017	2016
	€'000	€'000
Recognised in the Statement of Financial Activities	2,355	1,846
Remeasurements recognised in other comprehensive income and included in the cost of the asset	(9,125)	7,711
Total (income)/cost related to defined benefit pension plan	(6,770)	9,557

Financial Assumptions

The principal assumptions used, which are based on the advice of an independent actuary are set out below:

	2017	2016
Discount Rate	2.35%	2.10%
Expected rate of return on assets at year end	2.35%	2.10%
Salary increases	2.05%	2.60%
State Pension increases	2.05%	2.60%
Pension increases	1.80%	1.60%
Discretionary Pension Increases *	0.75%	0.75%
Inflation (CPI)	1.80%	1.60%

* For benefits earned after 1/11/2016 at the discretion of the Trustees.

At 31 December 2017, the scheme held assets in funds managed by Irish Life Investments Managers (ILIM), Northern Trust and Phoenix Ireland. The fair value of the invested assets held at 31 December 2017 was €25,812,000 (2016 - €23,820,000). The breakdown of assets between the main asset sectors is given in the table below. The expected return on the plan assets is €1,548,000 (2016 - €1,827,000).

Plan assets	% of the Scheme assets 2017	Market Value 2017 €'000	% of the Scheme assets 2016	Market Value 2016 €'000
Equity instruments	52%	13,309	49%	11,773
Debt securities	6%	1,491	7%	1,605
Property	8%	2,073	9%	2,118
Other	34%	8,939	35%	8,324
Total	100%	25,812	100%	23,820

The asset allocations at the period-end were as follows:

The movement in the defined benefit liability over the year is as follows:

	Present value of obligation	Fair value of plan assets	Total
	€'000	€'000	€'000
At 1 January 2017	38,180	(23,820)	14,360
Current service cost	2,256	-	2,256
Gain on settlements	(324)	-	(324)
Interest expense/(income)	795	(503)	292
	40,907	(24,323)	16,584
Remeasurements:			
- Return on plan assets, excluding amounts included in interest expense/(income)	-	(1,045)	(1,045)
- (Gains)/loss from change in financial assumptions	7,898	-	(7,898)
- Experience (gains)/losses	(182)	-	(182)
	(8,080)	(1,045)	(9,125)
Exchange differences			
Contributions:			
- Employers	-	(686)	(686)
- Plan participants	414	(414)	-
Payment from plans:			-
- Benefit payments	(305)	305	-
- Settlement payments	(152)	152	-
- Insurance premiums and Administration	(68)	199	131
At 31 December 2017	32,716	(25,812)	6,904

	Present value of obligation	Fair value of plan assets	Total
	€'000	€'000	€'000
At 1 January 2016	26,916	(21,382)	5,534
Current service cost	1,566	-	1,566
Interest expense/(income)	776	(629)	147
	29,258	(22,011)	7,247
Remeasurements:			
- Return on plan assets, excluding amounts included in interest expense/(income)	-	(1,198)	(1,198)
- (Gains)/loss from change in financial assumptions	9,188	-	9,188
- Experience (gains)/losses	(279)	-	(279)
	8,909	(1,198)	(7,711)
Exchange differences			
Contributions:			
- Employers	-	(731)	(731)
- Plan participants	403	(403)	-
Payment from plans:			
- Benefit payments	(322)	322	-
- Insurance premiums and Administration	(68)	201	133
At 31 December 2016	38,180	(23,820)	14,360

There were no reimbursement rights.

The last formal actuarial funding valuation of the Defined Benefit Pension plan was carried out as at 1 November 2014. This valuation set the ongoing contribution rate for the plan and noted that the plan met the Minimum Funding Standard as at that date. The MFS test as at 31 October 2017 showed that the plan continued to meet the statutory MFS as at that date.

The next formal actuarial funding valuation of the plans is due to be carried out as at 1 November 2017 and is underway at present.

The FRS102 pension liability exceeds the balance of unrestricted funds. Restricted funds are not available to fund this liability. The organisation has not contributed to the scheme beyond the recommended employer's contribution rate and will continue to maintain this position.

15. INCOME FROM THE DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS

The following income was received directly from the Department of Children and Youth Affairs

	2017	2016
Youth Service Grant	2,746,307	2,615,530
Additional Youth Service support	-	230,000
Network for Teaching Entrepreneurship (NFTE) Support	221,771	-
Dail na nOg support	443,934	319,691
Participation Hub	69,644	-
Other Grants	129,024	16,889
	<hr/>	<hr/>
	3,610,680	3,182,110

16. RELATED PARTY TRANSACTION

In 2013, Foróige the unincorporated entity provided €120,000 to the Attic Café Limited to purchase a building in Longford Town. This loan was taken over by the new legal entity at date of transfer. The Attic Youth Café Limited has renovated the building into a youth café and centre. Repayment of €30,000 was made during 2017 (2016 – €30,000) and the balance outstanding at the year-end is €Nil (2016 – €30,000). The Attic Youth Café Limited has a director who is a member of the National Council of Foróige. The Attic Youth Café Limited together with Foróige intend to increase the scope of the youth work conducted in the Longford region. Foróige held a lien over the building until the loan was repaid.

Details of remuneration to key management is set out in note 3.

17. DIRECTORS EXPENSES

During 2017 Directors were reimbursed for expenses incurred in the performance of their responsibilities as directors for a total of €9,513 (2016 - €10,478).

18. ALLOCATION OF SUPPORT COSTS

The central operation of the organisation charges an Operation Support Cost to each Youth Service, Project or Programme operated by the organisation as a contribution towards the cost of essential professional services provided to them. Through the provision of these in-house shared services, Foróige provides a cost effective means by which staff have access to resources, knowledge, procedures, supports, controls and facilities that would otherwise be out of their financial reach. The basis on which the charge is applied to each project is detailed below, however, on average it equates to 5% of project expenditure. The professional suite of support services provided to all Foróige operated Youth Services, Projects and Programmes through the Foróige Operation Support Charge are as follows.

Management Support :– Each Youth Service, Project or Programme provided by Foróige is assigned to a Foróige Area Manager. These Managers offer staff a number of key supports which ensure that the objectives of each initiative are achieved effectively, efficiently and within budget.

The range of direct management supports include:

- Recruitment
- Child protection policy and procedure implementation
- Project planning, evaluation and reporting
- Staff consultancy and problem solving
- Programme development
- Induction and In-service training
- Staff support and supervision
- Facilitates strategic and operational planning.

Finance:- A professional finance department which:

- Implements the financial control policies and procedures of the organisation, ensuring value for money and adherence to best practice
- Ensures compliance with legislation including FRS102 and Charities SORP and the submission of statutory returns including compliance with the Department of Expenditure and Reform relevant circulars
- Delivers on internal and external reporting requirements
- Manages the payroll, accounts payable and receivable functions

Marketing and Communications:- A full suite of marketing and communications services which include:

- Media relations and publicity support, including local and national media
- A full communications and marketing consultancy service
- A media monitoring and evaluation service
- Event management support
- Online communications support
- The provision of promotional literature and other promotional items

Human Resources:- A comprehensive range of HR services which include:

- Management of employee resources and consultancy
- Recruitment and selection
- Policies and procedure development and implementation
- Employee relations

- Legislative compliance
- HR administrative support

Information Technology:- An in-house IT Department, which provides:

- Centralised IT purchasing processes ensuring value for money on IT purchases for all parts of the organisation
- Policies and solutions to ensure the organisation complies with data protection and security policies and guidelines
- Basic IT support and advice for staff on IT issues
- Support of Financial, HR, Project Management Systems, Online Communications and resources and other systems throughout the organisation, ensuring accurate and timely reporting to funders and other stakeholders.

Correlate:- A bespoke data management and outcomes monitoring database that provides specific, tailored reports as per funder requirements relating to census data and other operational matters as required.

Training, Learning and Development:- Foróige's Training, Learning and Development unit enables staff and volunteers to develop the competencies to carry out their job to the highest standard in order to best facilitate youth development and ensure that the objectives of each Youth Service, Project or Programme are being achieved. The operation support charge covers the cost of training programme development, the trainer and programme materials.

Courses include:

- Induction
- Child Protection
- Organisational Procedures and Policies (such as Health and Safety)
- Drugs Awareness
- Personal Effectiveness and Facilitation Skills

Volunteer Development - Foróige provides support services to staff to enable them to proactively engage volunteers in roles relevant to the work of the particular project or service.

Services include:

- Staff and volunteer training
- Recruitment policy and procedures
- Garda vetting service
- Volunteer recognition and progression
- Development and dissemination of best practice guidelines on all aspects of volunteer involvement in the organisation
- Support in developing volunteer role descriptions.

Charge amount

The Operation Support charge is calculated based on the number of staff employed in each project. The rationale for this method is that the number of staff indicates the level of activity in the project. The rate in 2017 was €402 (2016 - €402) per employee per project per month where there is no Foróige manager on site and €240 (2016 - €240) per employee per month where there is a Foróige Manager on site. 50% of the appropriate rate may be charged where an employee does not work full time hours. In keeping with Foróige policy, this charge is applied across the whole Foróige organisation.

The total charged for 2017 was €1,147,516 (2016 - €1,070,940) and this is reflected as a transfer from restricted to unrestricted reserves in the Statement of Financial Activities.

19. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the organisation required under Section 11 of FRS 102 is as follows

	2017	2016
	€	€
Financial Assets that are debt instruments measured at amortised cost		
Trade debtors and accrued income	341,292	242,331
Related party loan receivable	0	30,000
Prepayments	100,861	78,270
Prize Bond investment	254	254
Cash at bank and in hand	4,912,452	4,569,310
	<u>5,354,859</u>	<u>4,920,165</u>
Financial liabilities at amortised cost		
Deferred Income	111,300	255,000
Trade Creditors and accruals	1,370,474	1,096,463
	<u>1,481,774</u>	<u>1,351,463</u>

20. Movement in Reserves

By activity	Opening Reserves	Income	Expenditure & net transfers	Closing Reserves
	€	€	€	€
Volunteer Services	258,277	5,546,404	(5,163,198)	641,483
Focussed Services	2,247,659	16,520,104	(16,075,732)	2,692,040
Education Programmes	359,842	1,370,731	(1,673,191)	57,383
Unrestricted Designated Funds	1,428,826	233	(345,211)	1,083,838
Defined Benefits Scheme	(14,360,000)	9,125,000	(1,669,000)	(6,904,000)
Total	(10,065,396)	32,562,472	(24,926,332)	(2,429,256)

By funder	Opening Reserves	Income	Expenditure & net transfers	Closing Reserves
	€	€	€	€
Department of Children and Youth Affairs	-	3,610,680	(3,400,641)	210,039
Education and Training Boards	439,203	5,909,097	(6,009,342)	338,958
Irish youth Justice Service	301,767	5,827,512	(5,730,481)	398,798
TUSLA	524,518	3,716,115	(3,731,869)	508,764
The Health Service Executive	186,250	885,922	(817,195)	254,977
Pobal	(23,884)	779,189	(703,576)	51,729
CDYSB	-	133,875	(133,555)	320
Other Income	2,866,750	2,575,082	(2,730,673)	2,711,159
Pension fund	(14,360,000)	9,125,000	(1,669,000)	(6,904,000)
Total	(10,065,396)	32,562,472	(24,926,332)	(2,429,256)

22. CONTINGENCIES

Foróige, in the normal course of its activities is subject to claims and legal matters. Due to the status and likely outcome of these matters, no provision has been recognised in the financial statements.

Foróige is in the process of renewing a number of project service agreements, the costs associated with which have yet to be quantified.

SUPPLEMENTARY INFORMATION

**THE FOLLOWING PAGES ARE NOT PART OF THE AUDITED FINANCIAL
STATEMENTS AND ARE ONLY PROVIDED FOR INFORMATION PURPOSES**

RESTRICTED FUNDS				
CHARITABLE ACTIVITIES		Schedule	2017	2016
			€	€
Salaries and Direct Costs		1	21,938,717	20,283,234
Administrative Support costs		2	1,318,069	1,113,337
			23,256,786	21,396,571

SCHEDULES		
1. SALARIES AND DIRECT COSTS	2017	2016
	€	€
Salaries and Pensions	17,557,092	16,305,712
Travel and Subsistence	769,274	750,651
Training and Programme Costs	2,021,537	1,784,527
Project Premises and operating costs	1,590,814	1,442,344
	<u>21,938,717</u>	<u>20,283,234</u>
2. ADMINISTRATIVE SUPPORT COSTS	2017	2016
	€	€
Support offices premises costs	330,602	245,913
Insurance	80,979	71,904
Support offices operational costs	173,145	208,668
Public relations and advertising costs	77,397	65,117
Professional fees	46,914	23,781
Bank interest and charges	11,559	10,856
Human resources and recruitment	45,433	33,439
Audit and Accountancy Fees	70,130	74,851
Voluntary committee expenses	28,176	23,272
Information Technology	273,137	215,888
Depreciation	180,597	139,648
	<u>1,318,069</u>	<u>1,113,337</u>

2017

